



C A L I F O R N I A D E P A R T M E N T O F

# Mental Health

Division of Program Compliance – Audits Branch  
1600 9<sup>th</sup> Street, Sacramento, CA 95814  
(916) 445-1554, FAX (916) 445-1588

January 30, 2009

Troy Dean Fox, Interim Director  
Merced County Mental Health  
P. O. Box 2087  
Merced, CA 95344

Dear Mr. Fox:

## AUDIT REPORT – MERCED COUNTY MENTAL HEALTH

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Merced County Mental Health for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

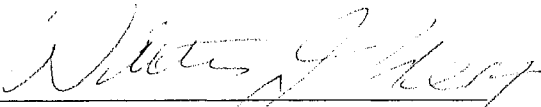
### NET PROGRAM COSTS


	<u>Settled</u>		<u>Allowed</u>		<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 4,972,026	\$	4,915,743	\$	(56,283)
Federal Share of Healthy Families/Medi-Cal	\$ 25,757	\$	0	\$	(25,757)
State General Funds EPSDT Due State	\$ 479,121	\$	463,854	\$	(15,267)

Troy Dean Fox, Interim Director  
January 30, 2009  
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If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

  
WALTER J. HILL, JR., MBA, EA  
Chief of Audits

  
CHUKWUEMEKA OKEMIRI, CPA  
Supervisor, Northern Region Audits

Enclosures

Certified Mail

SCHEDULE 1

MERCED COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 4,948,234	\$ (56,283)	\$ 4,891,951
HEALTHY FAMILIES - FFP	(Sch. 2a)	25,757	(25,757)	0
TOTAL FFP - COUNTY PROVIDERS		\$ 4,973,991	\$ (82,040)	\$ 4,891,951
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 23,792	\$ 0	\$ 23,792
HEALTHY FAMILIES - FFP		0	0	0
TOTAL FFP - COUNTY PROVIDERS		\$ 23,792	\$ 0	\$ 23,792
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 4,972,026	\$ (56,283)	\$ 4,915,743
HEALTHY FAMILIES - FFP		25,757	(25,757)	0
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		\$ 4,997,783	\$ (82,040)	\$ 4,915,743
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF		\$ 479,121	\$ (15,267)	\$ 463,854

Note: The As Settled amount includes a refund of \$48 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 37)

SCHEDULE 2

**MERCED COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004**

**COUNTY OPERATED FEDERAL**

		Audit		
		As Settled	Adjustments	As Audited
<b>Total Medi-Cal Gross Reimbursement</b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	7,707,529	(93,320)	7,614,209
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	1,782	188	1,970
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	36,024	(36,024)	0
9. Total		<u>\$ 7,745,335</u>	<u>\$ (129,156)</u>	<u>\$ 7,616,179</u>

**Less: Patient & Other Payor Revenues**

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient-Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Medi-Cal Net Reimbursement for Direct Services**

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	7,709,311	(93,132)	7,616,179
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	36,024	(36,024)	0
25. Total		<u>\$ 7,745,335</u>	<u>\$ (129,156)</u>	<u>\$ 7,616,179</u>

**Medi-Cal MAA Reimbursement**

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

## SCHEDULE 2a

**MERCED COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004**

**COUNTY OPERATED FEDERAL**

		As Settled	Audit Adjustments	As Audited
<b>Amount Negotiated Rates Exceed Cost</b>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Medi-Cal Administrative Reimbursement**

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 1,186,653	\$ (13,970)	\$ 1,172,683
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 2,053,188	\$ 0	\$ 2,053,188
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 1,186,653</u>	<u>\$ (13,970)</u>	<u>\$ 1,172,683</u>

**Healthy Families Administrative Reimbursement**

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 3,602	\$ (3,602)	\$ 0
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 11,624	\$ 0	\$ 11,624
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 3,602</u>	<u>\$ (3,602)</u>	<u>\$ 0</u>

**Utilization Review Reimbursement**

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 318,291	\$ 0	\$ 318,291
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 7,364</u>	<u>\$ (0)</u>	<u>\$ 7,364</u>

**Net SD/MC Reimbursement - FFP**

45. Direct Services	(MH1979, Ln 16,16A)	\$ 4,111,350	\$ (49,421)	\$ 4,061,929
46. Enhanced (Children)	(MH1979, Ln 17,17A)	1,157	124	1,281
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	593,327	(6,985)	586,342
50. U.R. Skilled Professional	(MH1979, Ln 14)	238,718	0	238,718
51. U.R. Other	(MH1979, Ln 15)	3,682	(0)	3,682
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 4,948,234</u>	<u>\$ (56,283)</u>	<u>\$ 4,891,951</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 4,948,234</u>	<u>\$ (56,283)</u>	<u>\$ 4,891,951</u>
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**Net Healthy Families Reimbursement - FFP**

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 23,415	\$ (23,415)	\$ 0
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	2,342	(2,342)	0
60. Total Healthy Families Reimbursement - FFP		<u>\$ 25,757</u>	<u>\$ (25,757)</u>	<u>\$ 0</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 4,973,991</u>	<u>\$ (82,040)</u>	<u>\$ 4,891,951</u>
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(To Sch. 1)

## SCHEDULE 3

MERCED COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST  
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)								
		Medi-Cal and Crossover Gross Cost	Enhanced - Children Gross Cost	Enhanced - Refugees Gross Cost	Total Gross Cost (Excl. HFP)	Healthy Families Gross Cost	Medi-Cal and Crossover Gross Cost	Enhanced - Children Gross Cost	Enhanced - Refugees Gross Cost	Total Gross Cost (Excl. HFP)	Healthy Families Gross Cost								
		I	N	P	A	T	I	E	N	T	O	U	T	P	A	T	I	E	N
		(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col 6 to 8)	(MH 1968, Ln 27, 27A)								
	ODD FELLOW-REBEKAH																		
00255	CHILDREN'S HOME	\$	0	\$	0	\$	0	\$	238	\$	0	\$	0	\$	238	\$	0	\$	0
00386	MILHOUS CHILDREN'S SERVICE	\$	0	\$	0	\$	0	\$	2,696	\$	0	\$	0	\$	2,696	\$	0	\$	0
00467	ASPIRA COUNSELING SERVICE	\$	0	\$	0	\$	0	\$	41,767	\$	0	\$	0	\$	41,767	\$	0	\$	0

GRAND TOTAL \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 44,701 \$ 0 \$ 0 \$ 44,701 \$ 0

MERCED COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
		Total Revenue (Excl. HFP)	Healthy Families Revenue	Total Revenue (Excl. HFP)	Healthy Families Revenue	Total Net Cost (Excl. HFP)	Net Cost Healthy Families	Total Net Cost (Excl. HFP)	Net Cost Healthy Families	Total MAA FFP
		INPATIENT		OUTPATIENT		INPATIENT		OUTPATIENT		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
00255	ODD FELLOW-REBEKAH CHILDR	\$	0 \$	0 \$	0 \$	0 \$	0 \$	238 \$	0 \$	0
00386	MILHOUS CHILDREN'S SERVICES	\$	0 \$	0 \$	0 \$	0 \$	0 \$	2,696 \$	0 \$	0
00467	ASPIRA COUNSELING SERVICES	\$	0 \$	0 \$	0 \$	0 \$	0 \$	41,767 \$	0 \$	0

GRAND TOTAL

\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 44,701 \$ 0 \$ 0

MERCED COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2004

9	Legal Entity Number	Legal Entity	(20) Neg. Rates Exceed Costs (Excl. HFP)	(21) Neg. Rates Exceed Costs Healthy Families	(22) Neg. Rates Exceed Costs (Excl. HFP)	(23) Neg. Rates Exceed Costs Healthy Families	(24) Total SD/MC Reimbursement (FFP)	(25) Healthy Families Reimbursement (FFP)	(26) Total Reimbursement (FFP)	(27) FFP Contract Maximum	(28) Lower of FFP or Contract Maximum
			I N P A T I E N T		O U T P A T I E N T		(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
			(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)	(MH 1968, Ln 38 to 39)	(MH 1968, Ln 40, 40A)					
00255	ODD FELLOW-REBEKAH CHILDRE	\$	0 \$	0 \$	0 \$	0 \$	126 \$	0 \$	126 \$	33,419 \$	126
00386	MILHOUS CHILDREN'S SERVICES	\$	0 \$	0 \$	0 \$	0 \$	1,428 \$	0 \$	1,428 \$	28,729 \$	1,428
00467	ASPIRA COUNSELING SERVICES	\$	0 \$	0 \$	0 \$	0 \$	22,238 \$	0 \$	22,238 \$	47,970 \$	22,238

GRAND TOTAL	\$	0	\$	0	\$	0	\$	0	\$	23,792	\$	0	\$	23,792	\$	110,118	\$	23,792
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(To Sch. 1)



SCHEDULE 4

**MERCED COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2004**

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	7,754,014	(93,134)	7,660,880
(2) Total SD/MC Claims	7,464,584	(288)	7,464,296
(3) Percent % (Line 1/Line 2)	103.88%	-1.25%	102.63%
(4) EPSDT Claims	2,891,602	(288)	2,891,314
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	3,003,796	(36,440)	2,967,356
(6) Cost Settled Baseline for EPSDT	1,880,320	0	1,880,320
(7) Net Cost Settlement Amount (Line 5 - Line 6)	1,123,476	(36,440)	1,087,036
(8) 46.7% of Cost Settlement Amount (Line 7 x 46.7%)	524,663	(17,017)	507,646
(8a) FY 2001-02 EPSDT Settlement	69,727	0	69,727
(8b) Annual Local Growth (L. 8 - 8a)	454,936	(17,017)	437,919
(9) County Match 10% of Local Growth (8b x 10%)	45,494	(1,702)	43,792
(10) Net Cost Settlement Amount (L. 8 - 9)	479,169	(15,315)	463,854
(11) SGF Distribution (Settled and Audited)	479,169	(48)	479,121
(12) SGF Due County (State)	0	(15,267)	(15,267)
			(To Sch. 1)

**Source:**

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

**Note:**

The increase in SGF was due to the increase in Medi-Cal units.

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MERCED COUNTY				00024	38	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
1	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	696,658	14,337	710,995 *
2	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	1,740,654	38,080	1,778,734 *
3	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	14,739	(14,672)	67 *
4	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	40,358	(40,260)	98 *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	205	-	205 *
5	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	501	80	581 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	-	-	- *
6	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	1,294	295	1,589 *
7	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	13,597	1,724	15,321 *
Info				TOTAL	<u>2,508,006</u>	<u>(416)</u>	<u>2,507,590</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated July 15, 2008 (Excluding disallowed claims). Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
8	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 710,995	(15)	710,980 *
9	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,778,734	(2,590)	1,776,144 *
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 67	-	67 *
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 98	-	98 *
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 205	-	205 *
info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 581	-	581 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	- *
info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 1,589	-	1,589 *
info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 15,321	-	15,321 *
Info				TOTAL	<u>2,507,590</u>	<u>(2,605)</u>	<u>2,504,985</u>
				To adjust the State DMH Approved Claims Report dated July 15, 2008 to exclude the County's QA/UR disallowed units.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider MERCED COUNTY				Provider Number 00024	No. of Adj. 38	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
Info	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 710,980	-	710,980 *
10	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,776,144	(143)	1,776,001 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 67	-	67 *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 98	-	98 *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 205	-	205 *
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 581	-	581 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	- *
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 1,589	-	1,589 *
Info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 15,321	-	15,321 *
Info				TOTAL	<u>2,504,985</u>	<u>(143)</u>	<u>2,504,842</u>
				To adjust the State DMH Approved Claims Report dated July 15, 2008 to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
11	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 710,980	1,671	712,651 *
12	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,776,001	9,890	1,785,891 *
13	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 67	(67)	- *
14	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 98	(98)	- *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 205	-	205 *
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 581	-	581 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	- *
15	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 1,589	(1,589)	- *
16	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 15,321	(15,321)	- *
Info				TOTAL	<u>2,504,842</u>	<u>(5,514)</u>	<u>2,499,328</u>
				To adjust the SD/MC, Enhanced, Healthy Families units of service/time to agree with county's records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MERCED COUNTY				00024	38	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b> <b><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
Info	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 712,651	-	712,651 *
17	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,785,891	(2,110)	1,783,781 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** -	-	- *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** -	-	- *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 205	-	205 *
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 581	-	581 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	- *
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** -	-	- *
Info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** -	-	- *
Info				TOTAL	<u>2,499,328</u>	<u>(2,110)</u>	<u>2,497,218</u>
				To adjust County's record to account for the units of services/time that the County adjusted out when utilizing the disallowed claims system (DCS). These units of services/time were excluded in the State DMH Summary Approved Claims Report but remained in their records.			
18	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 712,651	(15)	712,636 *
19	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,783,781	(2,590)	1,781,191 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** -	-	- *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** -	-	- *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 205	-	205 *
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 581	-	581 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	- *
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** -	-	- *
Info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** -	-	- *
Info				TOTAL	<u>2,497,218</u>	<u>(2,605)</u>	<u>2,494,613</u>
				To adjust County's record to exclude the County's QA/UR disallowed units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider MERCED COUNTY				Provider Number 00024	No. of Adj. 38	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b> <b><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
Info	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 712,636	-	712,636 *
20	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,781,191	(143)	1,781,048 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** -	-	- *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** -	-	- *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 205	-	205 *
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 581	-	581 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	- *
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** -	-	- *
Info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** -	-	- *
Info				TOTAL	<u>2,494,613</u>	<u>(143)</u>	<u>2,494,470</u>
				To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
21	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 712,636	(1,559)	711,077
22	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,781,048	(36,147)	1,744,901
23	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** -	40	40
24	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** -	-	-
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 205	-	205
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 581	-	581
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	-
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** -	-	-
Info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** -	-	-
Info				TOTAL	<u>2,494,470</u>	<u>(37,666)</u>	<u>2,456,804</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report by SFC. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider MERCED COUNTY				Provider Number 00024	No. of Adj. 38	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT COUNTY PROVIDERS</u>			
25	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 4,948,234	\$ (56,283)	\$ 4,891,951
26	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 25,757	\$ (25,757)	\$ -
					<u>4,973,991</u>	<u>(82,040)</u>	<u>4,891,951</u>
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to costs, revenues, units of service/time and the results of the Medical Oversight audit.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MERCED COUNTY				00024	38	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b>			
27	SCH 4	1	3	SD/MC ACTUALS	\$ 7,754,014	\$ (93,134)	\$ 7,660,880
				To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.			
28	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 7,464,584	\$ (6,509)	\$ 7,458,075 *
29	SCH 4	4	3	EPSDT CLAIMS	\$ 2,891,602	\$ (6,509)	\$ 2,885,093 *
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated August 23, 2005. This report covered the period from April 1, 2004 through June 30, 2004.			
30	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 7,458,075	\$ 6,509	\$ 7,464,584 *
31	SCH 4	4	3	EPSDT CLAIMS	** \$ 2,885,093	\$ 6,509	\$ 2,891,602 *
				To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 101 and 102 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 100 and 101 below.			
32	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 7,464,584	\$ (288)	\$ 7,464,296
33	SCH 4	4	3	EPSDT CLAIMS	\$ 2,891,602	\$ (288)	\$ 2,891,314
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the revised recoupment.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

Provider				MERCED COUNTY		Provider Number	No. of Adj.	Fiscal Period Ended	
						00024	38	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.						
<b><u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b>									
34	SCH 4	10	3	<b>NET COST SETTLEMENT AMOUNT</b>  To adjust Net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.			\$ 479,169	\$ (15,315)	\$ 463,854
35	SCH 4	11	3	<b>STATE GENERAL FUND DISTRIBUTION</b>  To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated August 23, 2005. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the SGF original recoupment.			\$ 479,169	\$ (1,084)	\$ 478,085 *
36	SCH 4	11	3	<b>STATE GENERAL FUND DISTRIBUTION</b>  To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 35 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustments 37 below.			** \$ 478,085	\$ 1,084	\$ 479,169 *
37	SCH 4	11	3	<b>STATE GENERAL FUND DISTRIBUTION</b>  To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008.			** \$ 479,169	\$ (48)	\$ 479,121
38	SCH 4	12	3	<b>STATE GENERAL FUNDS DUE STATE</b>  To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows:  <div style="display: flex; justify-content: space-between;"> <div>             Audited Net Cost Settlement Amount              Less Audited State General Fund Distribution               Net State General Funds due to State           </div> <div>             Adj. 34              Adj. 37   <u>\$ (15,267)</u> </div> <div>             \$ 463,854              \$ (479,121)   <u>\$ (15,267)</u> </div> </div>			\$ -	\$ (15,267)	\$ (15,267)
* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.									



## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

## CALCULATION OF PROGRAM COSTS

MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: MERCED COUNTY

County Code: 24

Legal Entity: MERCED COUNTY		A	B	C
Legal Entity Number: 00024		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	14,879,056	6,640,540	21,519,597
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(2,449,930)	(2,449,930)
4	Other Adjustments from MH 1962	(2,400,375)	(437,643)	(2,838,018)
5	Total Costs Before Medi-Cal Adjustments	12,478,681	3,752,967	16,231,648
6	Medi-Cal Adjustments from MH 1961		73,033	73,033
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			16,304,682
Administrative Costs (County Only)				
9	SD/MC Administration			2,053,188
10	Healthy Families Administration			11,624
11	Non-SD/MC Administration			426,093
12	Total Administrative Costs			2,490,905
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			318,291
14	Other SD/MC Utilization Review			7,364
15	Non-SD/MC Utilization Review			66,206
16	Total Utilization Review Costs			391,860
17	Research and Evaluation (County Only)			0
18	Mode Costs (Direct Service and MAA)			13,421,916
19	Total Costs - Lines 9 through 18			16,304,682

*Crosscheck*

13,421,916

16,304,682

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
MEDI-CAL ADJUSTMENTS TO COSTS  
MH 1961 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: MERCED COUNTY  
County Code: 24

Legal Entity: MERCED COUNTY		A	B	C
Legal Entity Number: 00024		Salaries and Benefits	Other	Total Adjustments
1	add depreciation		73,033	73,033
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		73,033	73,033

Crosscheck  
73,033 OK

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

## OTHER ADJUSTMENTS

MH 1962 (08/04)

FISCAL YEAR 2003 - 2004

County: MERCED COUNTY  
County Code: 24

Legal Entity: MERCED COUNTY		A	B	C
Legal Entity Number: 00024		Salaries and Benefits	Other	Total Adjustments
1	Accruals	36,769	(153,668)	(116,899)
2	A-87 Costs		577,568	577,568
3	Alcohol & Other Drug Costs	(2,437,144)	(876,543)	(3,313,687)
4	CMHDA ASO		15,000	15,000
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments	(2,400,375)	(437,643)	(2,838,018)

Crosscheck  
-2,838,018

OK

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO MODES OF SERVICE  
 MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: MERCED COUNTY  
 County Code: 24

Legal Entity: MERCED COUNTY		A
Legal Entity Number: 00024		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	13,421,916
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	2,929,391
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	10,020,645
6	Outreach Services (Mode 45)	437,683
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	34,197
9	Total - Lines 2 through 8	13,421,916

Crosscheck  
 OK

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MERCED COUNTY

County Code: 24

or

Legal Entity: MERCED COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00024				Service	Service	Service	Service	Service	Service
Mode: 05 - Other 24 Hour Services (All Other SFC)			Mode Total	Function	Function	Function	Function	Function	Function
				20					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			3,630					
3	Gross Cost		2,929,391	2,929,391					
4	Cost per Unit			806.99					
5	SMA per Unit			489.49					
6	Published Charge per Unit			562.91					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		662					
8A		10/01/03 - 06/30/04		1,632					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			1,336					
13	Medi-Cal Costs	07/01/03 - 09/30/03	534,231	534,231					
13A		10/01/03 - 06/30/04	1,317,015	1,317,015					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	324,042	324,042					
14A		10/01/03 - 06/30/04	798,848	798,848					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	372,646	372,646					
15A		10/01/03 - 06/30/04	918,669	918,669					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,078,145	1,078,145					

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MERCED COUNTY  
County Code: 24

Legal Entity: MERCED COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00024			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services									
1	Allocation Percentage								
2	Total Units								
3	Gross Cost								
4	Cost per Unit								
5	SMA per Unit								
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units		07/01/03 - 09/30/03						
8A			10/01/03 - 06/30/04						
9	Medicare/Medi-Cal Crossover Units		07/01/03 - 09/30/03						
9A			10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units		07/01/03 - 09/30/03						
10A			10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units		07/01/03 - 06/30/04						
11	Healthy Families (SED) Units		07/01/03 - 09/30/03						
11A			10/01/03 - 06/30/04						
12	Non-Medi-Cal Units								
13	Medi-Cal Costs		07/01/03 - 09/30/03						
13A			10/01/03 - 06/30/04						
14	Medi-Cal SMA Upper Limits		07/01/03 - 09/30/03						
14A			10/01/03 - 06/30/04						
15	Medi-Cal Published Charges		07/01/03 - 09/30/03						
15A			10/01/03 - 06/30/04						
16	Medi-Cal Negotiated Rates		07/01/03 - 09/30/03						
16A			10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs		07/01/03 - 09/30/03						
17A			10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/03 - 09/30/03						
18A			10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges		07/01/03 - 09/30/03						
19A			10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/03 - 09/30/03						
20A			10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs		07/01/03 - 09/30/03						
21A			10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits		07/01/03 - 09/30/03						
22A			10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges		07/01/03 - 09/30/03						
23A			10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates		07/01/03 - 09/30/03						
24A			10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs		07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/03 - 06/30/04						
29	Healthy Families Costs		07/01/03 - 09/30/03						
29A			10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits		07/01/03 - 09/30/03						
30A			10/01/03 - 06/30/04						
31	Healthy Families Published Charges		07/01/03 - 09/30/03						
31A			10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates		07/01/03 - 09/30/03						
32A			10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs								

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH  
PAGE 1 OF 1

FISCAL YEAR 2003 - 2004

## DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH  
PAGE 2 OF 1

FISCAL YEAR 2003 - 2004

County MERCED COUNTY County Code 24		cr cr cr cr cr cr G H I J K L M N													
Legal Entity MERCED COUNTY		A	B	C	D	E	F	G	H	I	J	K	L	M	N
Legal Entity Number 00024		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode 15 - Outpatient (Program 1)			01	30	58	60	70								
1	Allocation Percentage	100.00%	15.69%	49.70%	0.15%	28.49%	5.98%								
2	Total Units	722,727	2,486,221	5,801	640,496	240,183									
3	Gross Cost	9,944,153	1,559,787	4,942,538	14,537	2,832,841	594,450								
4	Cost per Unit		2.16	1.99	2.51	4.42	2.47								
5	SMA per Unit		1.83	2.36	2.36	4.37	3.52								
6	Published Charge per Unit		2.10	2.71	2.71	5.03	4.05								
7	Negotiated Rate / Cost per Unit														
8	Medi-Cal Units	07/01/03 - 09/30/03	148,846	408,503		112,665	26,276								
8A		10/01/03 - 06/30/04	313,789	1,015,690	5,613	318,787	71,720								
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		40											
9A		10/01/03 - 06/30/04													
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		205											
10A		10/01/03 - 06/30/04	10	511		60									
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04													
11	Healthy Families (SED) Units	07/01/03 - 09/30/03													
11A		10/01/03 - 06/30/04													
12	Non-Medi-Cal Units		260,082	1,061,272	188	208,984	142,187								
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,696,669	321,239	812,093	498,304	65,033								
13A		10/01/03 - 06/30/04	4,297,912	677,218	2,019,163	14,066	1,409,959	177,506							
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,821,293	272,388	964,067	492,346	92,492								
14A		10/01/03 - 06/30/04	4,630,063	574,234	2,397,028	13,247	1,393,099	252,454							
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	2,092,742	312,577	1,107,043	566,705	106,418								
15A		10/01/03 - 06/30/04	5,320,653	658,957	2,752,520	15,211	1,603,499	290,466							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03													
16A		10/01/03 - 06/30/04													
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	80	80											
17A		10/01/03 - 06/30/04													
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	94	94											
18A		10/01/03 - 06/30/04													
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	108	108											
19A		10/01/03 - 06/30/04													
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03													
20A		10/01/03 - 06/30/04													
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	408	408											
21A		10/01/03 - 06/30/04	1,303	22	1,016	265									
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	484	484											
22A		10/01/03 - 06/30/04	1,486	18	1,206	262									
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	556	556											
23A		10/01/03 - 06/30/04	1,708	21	1,385	302									
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03													
24A		10/01/03 - 06/30/04													
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04													
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04													
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04													
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04													
29	Healthy Families Costs	07/01/03 - 09/30/03													
29A		10/01/03 - 06/30/04													
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03													
30A		10/01/03 - 06/30/04													
31	Healthy Families Published Charges	07/01/03 - 09/30/03													
31A		10/01/03 - 06/30/04													
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03													
32A		10/01/03 - 06/30/04													
33	Non-Medi-Cal Costs		3,947,782	561,308	2,109,779	471	924,312	351,911							

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MERCED COUNTY  
County Code: 24

aso mhs aso mhs

Legal Entity: MERCED COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00024			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)				39	39	60	69		
1	Allocation Percentage		100.00%	51.85%	9.36%	2.03%	36.75%		
2	Total Units			49,605	10,182	195	5,295		
3	Gross Cost		76,492	39,664	7,160	1,555	28,112		
4	Cost per Unit			0.80	0.70	7.97	5.31		
5	SMA per Unit			2.36	2.36	4.37	4.37		
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		12,858	1,072		195		
8A		10/01/03 - 06/30/04		10,635	3,920		3,115		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			26,112	5,190	195	1,985		
13	Medi-Cal Costs	07/01/03 - 09/30/03	12,070	10,281	754		1,035		
13A		10/01/03 - 06/30/04	27,799	8,504	2,757		16,538		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	33,727	30,345	2,530		852		
14A		10/01/03 - 06/30/04	47,962	25,099	9,251		13,613		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		36,623	20,879	3,650	1,555	10,539		



## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 1 OF 1ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MERCED COUNTY  
County Code: 24

County Code: 24		cr		cr				
Legal Entity: MERCED COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00024		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			10	20				
1	Allocation Percentage	100.00%	26.75%	73.25%				
2	Total Units		64,020	148,890				
3	Gross Cost	437,683	117,102	320,581				
4	Cost per Unit		1.83	2.15				
5	Non-Medi-Cal Units		64,020	148,890				
6	Non-Medi-Cal Costs	437,683	117,102	320,581				

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 1 OF 1ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MERCED COUNTY  
County Code: 24

or

Legal Entity: MERCED COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00024		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support								
			40					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		466					
3	Gross Cost	34,197	34,197					
4	Cost per Unit		73.38					
5	Non-Medi-Cal Units (Same as Line 2)		466					
6	Non-Medi-Cal Costs (Same as Line 3)	34,197	34,197					

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT  
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County MERCED COUNTY County Code 24 Legal Entity MERCED COUNTY			REIMBURSEMENT TYPE				PC	SMA			Costs		
Legal Entity Number 00024			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col I - Col J)
			S F's 01-09	S F's 11-19 31-39	S F's 21-29								
1	Medi-Cal Costs	07/01/03 - 09/30/03						534,231		1,696,669	2,230,899	12,070	2,242,970
1A		10/01/03 - 06/30/04						1,317,015		4,297,912	5,614,928	27,799	5,642,726
2	Medi-Cal SMA	07/01/03 - 09/30/03						324,042		1,821,293	2,145,335	33,727	2,179,062
2A		10/01/03 - 06/30/04						798,848		4,630,063	5,428,910	47,962	5,476,873
3	Medi-Cal P C	07/01/03 - 09/30/03						372,646		2,092,742	2,465,389		2,465,389
3A		10/01/03 - 06/30/04						918,669		5,320,653	6,239,322		6,239,322
4	Medi-Cal N R	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03						324,042		1,821,293	2,145,335	12,070	2,157,406
5A		10/01/03 - 06/30/04						798,848		4,630,063	5,428,910	27,799	5,456,709
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03								80	80		80
6A		10/01/03 - 06/30/04											
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03								94	94		94
7A		10/01/03 - 06/30/04											
8	Medicare/Medi-Cal Crossover P C	07/01/03 - 09/30/03								108	108		108
8A		10/01/03 - 06/30/04											
9	Medicare/Medi-Cal Crossover N R	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim	07/01/03 - 09/30/03								94	94		94
10A		10/01/03 - 06/30/04											
11	Total SD/MC + Crossover Gross Reim	07/01/03 - 09/30/03						324,042		1,821,387	2,145,430	12,070	2,157,500
11A		10/01/03 - 06/30/04						798,848		4,630,063	5,428,910	27,799	5,456,709
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								408	408		408
12A		10/01/03 - 06/30/04								1,303	1,303		1,303
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								484	484		484
13A		10/01/03 - 06/30/04								1,486	1,486		1,486
14	Enhanced SD/MC (Children) P C	07/01/03 - 09/30/03								556	556		556
14A		10/01/03 - 06/30/04								1,708	1,708		1,708
15	Enhanced SD/MC (Children) N R	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim	07/01/03 - 09/30/03								484	484		484
16A		10/01/03 - 06/30/04								1,486	1,486		1,486
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P C	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N R	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03						324,042		1,821,871	2,145,913	12,070	2,157,984
21A	(Excludes Refugees)	10/01/03 - 06/30/04						798,848		4,631,549	5,430,397	27,799	5,458,195
22	Enhanced SD/MC (Refugees) Gross Reim	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03											
23A		10/01/03 - 06/30/04											
24	Healthy Families SMA	07/01/03 - 09/30/03											
24A		10/01/03 - 06/30/04											
25	Healthy Families P C	07/01/03 - 09/30/03											
25A		10/01/03 - 06/30/04											
26	Healthy Families N R	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim	07/01/03 - 09/30/03											
27A		10/01/03 - 06/30/04											
28	Less Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/03 - 09/30/03											
29	Enhanced SD/MC (Children) Revenue	10/01/03 - 06/30/04											
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA				22.30%								
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03						324,042		1,821,871	2,145,913	12,070	2,157,984
35A		10/01/03 - 06/30/04						798,848		4,631,549	5,430,397	27,799	5,458,195
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03											
37A		10/01/03 - 06/30/04											
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/03 - 09/30/03											
39	Enhanced SD/MC (Refugees)	10/01/03 - 06/30/04											
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DETAIL COST REPORT

## DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT  
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County MERCED COUNTY  
County Code 24

Legal Entity MERCED COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number 00024		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			7,616,179	7,616,179						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		157,006	44,702	201,708						
3	Total Medi-Cal Direct Service Gross Reimbursement				7,817,887						
4	Medi-Cal Administrative Reimbursement Limit				1,172,683						
5	Medi-Cal Administration				2,053,188						
6	Medi-Cal Administrative Reimbursement				1,172,683	586,342					586,342
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement										
7A	Contract Providers Healthy Families Direct Service Gross Reimbursement										
7B	Total Healthy Families Direct Service Gross Reimbursement										
8	Healthy Families Administrative Reimbursement Limit										
9	Healthy Families Administration				11,624						
10	Healthy Families Administrative Reimbursement										
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin Activities Svc Functions 01 - 09										
12	Medi-Cal Admin Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof Med Personnel (County Only)				318,291					238,718	238,718
15	Other SD/MC Utilization Review (County Only)				7,364	3,682					3,682
16	SD/MC Net Reimbursement for Direct Services			2,157,500	2,157,500	1,172,601					1,172,601
16A				5,456,709	5,456,709		2,889,327				2,889,327
17	Enhanced SD/MC Net Reimb (Children)			484	484				314		314
17A				1,486	1,486				966		966
18	Enhanced SD/MC Net Reimb (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										4,891,951
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh SD/MC										
21	Total SD/MC Reimbursement (FFP)										4,891,951
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										4,891,951
24	Healthy Families Net Reimbursement										
24A											
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										

## STATE SHARE OF SD/MC COST

Line 6: Column D minus Column E	586,342
Line 10: Column D minus Column H	
Line 11: Column D minus Column E	
Line 12: Column D minus Column E	
Line 13: Column D minus Column I	
Line 14: Column D minus Column I	79,573
Line 15: Column D minus Column E	3,682
Line 16: Column D minus Column F	984,899
Line 16A: Column D minus Column G	2,567,381
Line 17: Column D minus Column H	169
Line 17A: Column D minus Column H	520
Line 18: Column D minus Column H	
Line 24: Column D minus Column H	
Line 24A: Column D minus Column H	
TOTAL STATE SHARE SD/MC COST	4,222,566